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Richard A. Mikaliunas Senior Vice President Capital Markets

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April 20, 2006

Mr. Brian Johnson Branch Chief Securities and Exchange Commission Office of Filings and Information Services Filer Support #2 Room #2531 100 F Street, N.E.

Washington, D.C. 20549

Dear Mr. Johnson:

This is to certify that the American Stock Exchange (the "Exchange") received from Wachovia Corporation (the "Registrant") a copy of the Company's application on Folim 8-A for the registration of the following security:

Enhanced Yield Securities Linked to the Common Stock of Toll Brothers Inc.

We further certify that the above security has been approved by the Exchange for listing and registration, upon official notice of issuance, and understand that the 8-A will be immediately effective upon receipt of this letter.

Sincerely,

Richard A. Mikaliunas